

## ABSTRACT OF THE DISCLOSURE

A system for reconciling an inventory record having a count of products, pricing, and vintaging assigns a price and vintage for instances written-on to the count when products are found in inventory that are not accounted for by the inventory record. The price and vintage assigned to the instances added to the count are statistically determined from inventory records after outlier values have been removed. The instances with outlier values may also be removed from the inventory record being reconciled prior to comparing the inventory record to a recount of the items in inventory. The representative price and vintage may be stored in a table that is referenced when performing the reconciliation process. A substitution table may also be used to find interchangeable product types and reduce the number of instances to be written-on or written-off.